

**CLAIMS AS AMENDED**

1. (Amended) A system for improved sound absorption, comprising:  
a substrate of porous insulation material and of a first air flow resistance;  
and  
a facing material attached to the substrate and of a second air flow resistance, wherein a total system resistance is a combination of the first and second air flow resistances, and wherein the total system resistance and the second air flow resistance are of relatively low values, and wherein the total system air flow resistance is around between 900 to 1300 MKS Rayls.